UNITED
NATIONS

E

Economic and Social Council

Distr.
LIMITED

E/C.10/AC.3/1993/L.1
22 February 1993

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL
CORPORATIONS
Intergovernmental Working Group
of Experts on International
Standards of Accounting and
Reporting
Eleventh session
4-12 March 1993
Item 2 of the provisional agenda*

ADOPTION OF THE AGENDA AND OTHER ORGANIZATIONAL MATTERS

Status of documentation for the session

Note by the Secretariat

1. By Economic and Social Council resolutions 1979/1 of 9 February 1979 and 1979/69 of 2 August 1979 on the control and limitation of documentation and 1988/77 on the revitalization of the Council, the Council reiterated that the Secretariat should circulate the relevant documentation in all the working languages six weeks before the opening of the sessions of the Council and its subsidiary organs, and invited the Secretariat to take steps to ensure effective compliance with rule 13, paragraph 4, of the rules of procedure of the Council. By resolution 1979/69, the Council requested the Secretariat to inform the Council and its subsidiary bodies, in the relevant annotated agenda, which documents had not been issued in accordance with the six-week rule, with a full explanation of the reasons that prevented their circulation.

2. In view of the schedule of the eleventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (4-14 March 1993), the documentation for that session should have been submitted to the Division of Economic and Social Council Affairs and Inter-Agency Coordination by 23 December 1992 and circulated by 21 January 1993.

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* E/C.10/AC.3/1993/1.

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Annex

STATUS OF DOCUMENTATION AS AT 19 FEBRUARY 1993

Agenda Item	Document and symbol	Date of submission to the Division of Economic and Social Council Affairs and Inter-Agency Coordination	Date of submission to the Office of Conference Services	Actual or projected date of issue
1	Annotated provisional agenda (E/C.10/AC.3/1993/1)	4 January 1993	8 January 1993	Issued
3	Accounting education and strengthening of the profession			
	Report of the Secretary-General on the global review of the state of accounting and auditing education and training (E/C.10/AC.3/1993/2)	15 January 1993	29 January 1993	26 February 1993
	Report of the Secretary-General on responsibilities of the accounting profession and direction of accounting and auditing education (E/C.10/AC.3/1993/3)	15 January 1993	3 February 1993	1 March 1993
	Report of the Secretary-General on the regional review of accounting and auditing education and training in Africa (E/C.10/AC.3/1993/4)	4 January 1993	27 January 1993	26 February 1993
	Report of the Secretary-General on the regional review of accounting and auditing education and training in Asia and Latin America (E/C.10/AC.3/1993/5)	7 January 1993	27 January 1993	26 February 1993
	Report of the Secretary-General on the regional review of accounting and auditing education and training in Europe and North America (E/C.10/AC.3/1993/6)	31 December 1992	18 January 1993	Issued
	Note by the Secretary-General transmitting the report of the International Federation of Accountants on professional accounting education: some requirements for the year 2000 and beyond (E/C.10/AC.3/1993/7)	18 January 1993	3 February 1993	26 February 1993
3	Note by the Secretary-General transmitting the report of the Federation of European Accountants on recent developments affecting the European accountancy profession (E/C.10/AC.3/1993/8)	27 January 1993	18 February 1993	2 March 1993
	Note by the Secretary-General transmitting the report of the European Institute for Advanced Studies on Management on the education of European accountants and challenges of the international economy (E/C.10/AC.3/1993/9)	27 January 1993		

UNITED
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Economic and Social Council

Distr.
LIMITED

E/C.10/AC.3/1993/L.2
3 March 1993

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards of
Accounting and Reporting
Eleventh session
4-12 March 1993
Item 2 of the provisional agenda*

ADOPTION OF THE AGENDA AND OTHER ORGANIZATIONAL MATTERS

Organization of the work of the session

Note by the Secretariat

1. The draft organization of work for the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting at its eleventh session, annexed to the present note has been prepared pursuant to relevant decisions of the General Assembly and the Economic and Social Council in order to facilitate the consideration of the agenda items within the time and services allocated to the Working Group.

2. The first meeting of the Working Group will be convened on Thursday, 4 March 1993, at 10 a.m. Facilities will be available for two formal meetings each day. The meeting hours (Monday to Friday, inclusive) will normally be from 10 a.m. to 1 p.m. and from 3 p.m. to 6 p.m.

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* E/C.10/AC.3/1993/1.

Annex

DRAFT ORGANIZATION OF WORK

Thursday, 4 March

Morning		Opening of the session.
	Item 1.	Election of officers.
	Item 2.	Adoption of the agenda and other organizational matters (E/C.10/AC.3/1993/1 and E/C.10/AC.3/L.1 and 2).
	Item 3.	Accounting education and strengthening of the profession: (a) Comparative study of curricula for accountants and auditors in Africa, Asia, Europe, Latin America and North America including pre-qualification and continuing education programmes in public and private institutions and examination and certification programmes. Report of the Secretary-General on the global review of the state of accounting and auditing education and training (E/C.10/AC.3/1993/2).
Afternoon	Item 3.	Accounting education and strengthening of the profession: (a) Comparative study of curricula for accountants and auditors in Africa, Asia, Europe, Latin America and North America including pre-qualification and continuing education programmes in public and private institutions and examination and certification programmes. Report of the Secretary-General on responsibilities of the accounting profession and direction of accounting and auditing education (E/C.10/AC.3/1993/3).

Friday, 5 March

Morning and afternoon	Item 3.	Accounting education and strengthening of the profession: (a) Comparative study of curricula for accountants and auditors in Africa, Asia, Europe, Latin America and North America including pre-qualification and continuing education programmes in public and private institutions and examination and certification programmes. (b) Review of training programmes in Africa and Central and Eastern Europe. Report of the Secretary-General on the regional review of accounting and auditing education and training in Africa (E/C.10/AC.3/1993/4). Report of the Secretary-General on the regional review of accounting and auditing education and training in Asia and Latin America (E/C.10/AC.3/1993/5). Report of the Secretary-General on the regional review of accounting and auditing education and training in Europe and North America (E/C.10/AC.3/1993/6). Informal consultations (Rapporteur and friends).

Monday, 8 March

Morning and afternoon	Item 3.	Accounting education and strengthening of the profession: (c) Reports of international and regional organizations. (d) Relation between the status of auditors and the level of their education (vis-à-vis other professions). Note by the Secretary-General on professional accounting education: some requirements for the year 2000 and beyond (E/C.10/AC.3/1993/7).

		Note by the Secretary-General on recent developments affecting the European accountancy profession (E/C.10/AC.3/1993/8).
		Note by the Secretary-General on the education of European accountants and challenges of the international economy (E/C.10/AC.3/1993/9).
		Informal consultations (Rapporteur and friends).
Tuesday, 9 March		
Morning		Education Forum.
Afternoon		Education Forum (continuation).
		Informal consultations (Rapporteur and friends).
Wednesday, 10 March		
Morning		Summary of discussions; conclusions and recommendations.
Wednesday, 10 March		
Afternoon	Item 4.	Provisional agenda for the 12th session.
	Item 2.	Other organizational matters.
		Informal consultations (Rapporteur and friends).
Thursday, 11 March		
Morning		Programming meeting.
		Informal consultations.
Afternoon		Preparation of the report.
Friday, 12 March		
Morning and afternoon	Item 5.	Adoption of the report.

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E/C.10/AC.3/1993/L.3
9 March 1993

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Eleventh session
4-12 March 1993
Agenda item 5

ADOPTION OF THE REPORT OF THE GROUP ON ITS ELEVENTH SESSION

Draft report

Rapporteur: G. G. M. BAK (Netherlands)

ORGANIZATION OF THE SESSION

A. Opening and duration of the session

1. The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting held its eleventh session at United Nations Headquarters from 4 to 12 March 1993. The Group held _____ meetings (1st to _____ meeting).

2. The session was opened by the Chairman of the tenth session, Mr. István Friedrich (Hungary).

B. Membership and attendance 1/

3. In accordance with Economic and Social Council resolution 1982/67, the Group is composed of 34 members, elected on the principle of equitable geographical distribution.

4. The following States members of the Group were represented at the eleventh session: Brazil, Bulgaria, Chile, China, Cyprus, France, Gabon, Germany,

Hungary, India, Italy, Jordan, Kenya, Lebanon, Morocco, Netherlands, Nigeria, Pakistan, Russian Federation, Spain, Sudan, Sweden, Switzerland and Thailand.

5. The following States Members of the United Nations were represented by observers: Belarus, Czech Republic, Poland, Romania, Ukraine and United States of America.

6. The World Bank was represented.

7. The Commission of the European Communities was represented by an observer.

8. The following non-governmental organizations in consultative status with the Economic and Social Council were represented by observers:

Category I: International Chamber of Commerce

Roster: Arab Society of Certified Accountants

C. Election of officers

9. At the 1st meeting, on 4 March 1993, the Group elected the following officers:

Chairman: Talal Abu-Ghazaleh (Jordan)

Vice-Chairmen: Herbert Biener (Germany)
Ravi Kathpalia (India)
Antonio C. de Santana (Brazil)

Rapporteur: G. G. M. Bak (Netherlands)

D. Agenda and organization of work

10. At the 1st meeting, on 4 March, the Group adopted the following provisional agenda, as contained in document E/C.10/AC.3/1993/1:

1. Election of officers.

2. Adoption of the agenda and other organizational matters.

3. Accounting education and strengthening of the profession.

4. Provisional agenda for the twelfth session of the Group.

5. Adoption of the report of the Group on its eleventh session.

At the same meeting, the Group approved its organization of work as set out in document E/C.10/AC.3/1993/L.2.

E. Documentation

11. The documents before the Group at its eleventh session are listed in the annex to this report.

ADOPTION OF THE REPORT OF THE GROUP ON ITS ELEVENTH SESSION

12. At the _____ meeting, on ___ March 1993, the Group adopted the draft report on its eleventh session (E/C.10/AC.3/1993/L.3 and Add.1-___), as revised and amended during the discussion.

Notes

1/ With approval of the Group, the following organizations attended the session: Fédération internationale des experts-comptables francophones, International Federation of Accountants and Federation of European Accountants.